



BELLA VISTA

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Financial Reports for the one-month
period ended January 31, 2021

STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES

	General Fund			Street Fund			Payroll Fund		
	As of Jan 2021	As of Jan 2020	Change from prior year	As of Jan 2021	As of Jan 2020	Change from prior year	As of Jan 2021	As of Jan 2020	Change from prior year
ASSETS									
Total Cash and Cash Equivalents	\$ 8,173,641	\$ 10,758,698	\$ (2,585,058)	\$ 568,689	\$ 345,613	\$ 223,075	102,545	130,829	(28,283)
Total Accounts Receivable	1,747,109	1,513,921	233,188	9,379	8,645	734	-	-	-
Total Other Assets	2,315,804	-	2,315,804	-	-	-	3,929	729	3,200
Total Interfund Receivables	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 12,236,554	\$ 12,272,619	\$ (36,065)	\$ 578,068	\$ 354,258	\$ 223,810	106,474	131,557	(25,083)
LIABILITIES AND FUND BALANCES									
Liabilities									
Total Accounts Payable	\$ 900,388	\$ 828,515	\$ 71,874	\$ 23,831	\$ 24,679	\$ (848)	75,002	75,503	(502)
Total Interfund Payables	(17,657)	(49,347)	31,690	(13,816)	(6,400)	(7,416)	31,472	56,054	(24,582)
TOTAL LIABILITIES	\$ 882,732	\$ 779,168	\$ 103,564	\$ 10,015	\$ 18,279	\$ (8,264)	106,474	131,557	(25,083)
Fund Balances									
Restricted									
Total Restricted - Law Enforcement	\$ -	\$ 1,684	\$ (1,684)	\$ -	\$ -	\$ -	-	-	-
Total Restricted - Public Safety	7,463	3,690	3,773	-	-	-	-	-	-
Total Restricted - Recreation and Culture	2,219,544	3,850,411	(1,630,867)	-	-	-	-	-	-
Total Restricted - General Government	53,200	452,293	(399,092)	-	-	-	-	-	-
Total Restricted - Streets and Payroll Funds	-	-	-	568,053	335,979	232,074	-	-	-
Total Restricted	\$ 2,280,207	\$ 4,308,078	\$ (2,027,871)	\$ 568,053	\$ 335,979	\$ 232,074	-	-	-
Assigned									
Total Assigned - Law Enforcement	\$ 12,349	\$ 3,668	\$ 8,681	\$ -	\$ -	\$ -	-	-	-
Total Assigned - Public Safety	30,951	22,184	8,767	-	-	-	-	-	-
Total Assigned	\$ 43,300	\$ 25,852	\$ 17,448	\$ -	\$ -	\$ -	-	-	-
Unassigned									
Total Unassigned	\$ 9,030,315	\$ 7,159,522	\$ 1,870,793	\$ -	\$ -	\$ -	-	-	-
TOTAL FUND BALANCES	\$ 11,353,822	\$ 11,493,451	\$ (139,629)	\$ 568,053	\$ 335,979	\$ 232,074	-	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 12,236,554	\$ 12,272,619	\$ (36,065)	\$ 578,068	\$ 354,258	\$ 223,810	106,474	131,557	(25,083)

Statement of Revenues for the one month ended January 31, 2021 and 2020

	GENERAL FUND					STREET FUND				
	Year-To-Date Actual Jan 2021 - Jan 2021	Prior Year-To-Date Actual Jan 2020 - Jan 2020	Increase (Decrease) over prior year-to- date	Year-To-Date Adopted Budget Jan 2021 - Jan 2021	Budget Surplus (Deficit)	Year-To-Date Actual Jan 2021 - Jan 2021	Prior Year-To-Date Actual Jan 2020 - Jan 2020	Increase (Decrease) over prior year-to- date	Year-To-Date Adopted Budget Jan 2021 - Jan 2021	Budget Surplus (Deficit)
REVENUES - Unrestricted/Unassigned										
State Aid	51,714	56,858	(5,144)	37,898	13,816	-	-	-	-	-
Property Tax Revenue	54,063	49,654	4,409	41,704	12,358	-	-	-	-	-
Franchise Fees	113,153	98,389	14,763	117,014	(3,862)	-	-	-	-	-
City Sales Tax	272,804	206,054	66,751	216,079	56,725	-	-	-	-	-
County Sales Tax - General	740,463	676,776	63,687	670,830	69,633	-	-	-	-	-
Total Sales Tax Revenue	1,013,267	882,829	130,437	886,909	126,358	-	-	-	-	-
Fines, forfeitures, and costs	8,893	15,646	(6,753)	11,282	(2,389)	-	-	-	-	-
Interest Income	1,934	3,399	(1,464)	5,359	(3,425)	-	-	-	-	-
Local permits and fees	44,300	42,784	1,515	37,944	6,355	-	-	-	-	-
Solid Waste Pick Up Fees	-	-	-	-	-	-	-	-	-	-
Ambulance Fees	75,000	90,188	(15,189)	68,734	6,266	-	-	-	-	-
Other Income	4,864	49,698	(44,834)	1,230	3,634	-	-	-	-	-
TOTAL REVENUES - OPERATING	1,367,186	1,289,445	77,741	1,208,075	159,111	-	-	-	-	-
REVENUES - Restricted/Assigned										
County Turnback Revenues - Street	-	-	-	-	-	9,379	8,645	734	39,899	(30,519)
State Aid	8,628	2,544	6,084	252,466	(243,838)	179,034	184,690	(5,656)	163,494	15,540
Federal Aid (Grants, etc.)	-	-	-	83	(83)	-	-	-	-	-
Fines, forfeitures, and costs	630	995	(365)	833	(203)	-	-	-	-	-
Interest Income	138	1,081	(943)	-	138	-	-	-	-	-
Interest Income - Street Fund	-	-	-	-	-	26	85	(59)	-	26
Other Income	250	1,670	(1,420)	50,815	(50,565)	-	-	-	-	-
TOTAL REVENUES - RESTRICTED/ASSIGNED	9,646	6,290	3,356	304,198	(294,552)	188,439	193,420	(4,981)	203,393	(14,953)
TOTAL REVENUES	1,376,832	1,295,735	81,097	1,512,273	(135,441)	188,439	193,420	(4,981)	203,393	(14,953)

Statement of Expenditures for the one month ended January 31, 2021 and 2020

	GENERAL FUND					STREET FUND				
	Year-To-Date Actual Jan 2021 - Jan 2021	Prior Year-To-Date Actual Jan 2020 - Jan 2020	Increase (Decrease) over prior year-to- date	Year-To-Date Adopted Budget Jan 2021 - Jan 2021	Budget Surplus (Deficit)	Year-To-Date Actual Jan 2021 - Jan 2021	Prior Year-To-Date Actual Jan 2020 - Jan 2020	Increase (Decrease) over prior year-to- date	Year-To-Date Adopted Budget Jan 2021 - Jan 2021	Budget Surplus (Deficit)
EXPENDITURES										
OPERATING AND CAPITAL										
General Government:										
Admin (Admin, HR, and IT)	\$ 269,000	\$ 188,453	\$ 80,547	\$ 290,426	\$ 21,426	-	-	-		
Legal (Legal and Court)	28,132	35,626	(7,494)	31,385	3,253	-	-	-		
Community Development	106,180	118,597	(12,417)	122,378	16,198					
Capital Projects	605,117	307,239	297,878	622,518	17,402					
Total General Government	\$ 1,008,429	\$ 649,915	\$ 358,513	\$ 1,066,707	\$ 58,279	-	-	-		
Law Enforcement (Police)	414,182	521,599	(107,417)	421,532	7,350					
Streets			-			\$ 172,427	\$ 208,730	\$ (36,303)	\$ 193,514	\$ 21,087
Public Safety (Fire and Ambulance)	563,834	707,402	(143,568)	591,927	28,093					
Recreation and Culture (Library)	33,984	41,975	(7,991)	48,301	14,317					
Total Other Government	\$ 1,012,000	\$ 1,270,976	\$ (258,976)	\$ 1,061,760	\$ 49,760	172,427	208,730	(36,303)	193,514	21,087
TOTAL OPERATING AND CAPITAL	\$ 2,020,429	\$ 1,920,891	\$ 99,537	\$ 2,128,467	\$ 108,039	\$ 172,427	\$ 208,730	\$ (36,303)	\$ 193,514	\$ 21,087
DEBT SERVICE:										
TOTAL DEBT SERVICE	\$ 300,014	\$ 289,006	\$ 11,008	\$ 300,014	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OPERATING, CAPITAL IMPROVEMENT, AND DEBT SERVICE EXPENDITURES	\$ 2,320,443	\$ 2,209,897	\$ 110,546	\$ 2,428,481	\$ 108,038	\$ 172,427	\$ 208,730	\$ (36,303)	\$ 193,514	\$ 21,087
REVENUES OVER/ (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)	\$ (943,611)	\$ (914,162)	\$ (29,448)	\$ (916,208)	\$ (27,403)	\$ 16,012	\$ (15,310)	\$ 31,322	\$ 9,878	\$ 6,134
OTHER FINANCING SOURCES (USES)										
Transfers In (Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER NON-CASH ITEMS										
Unrealized Gain (Loss) on investments	\$ -	\$ -	\$ -	\$ -	\$ -					
NET REVENUES (EXPENDITURES)	\$ (943,611)	\$ (914,162)	\$ (29,448)	\$ (916,208)	\$ (27,403)	\$ 16,012	\$ (15,310)	\$ 31,322	\$ 9,878	\$ 6,134
BEGINNING FUND BALANCE	\$ 12,297,433	\$ 12,407,615	\$ (110,181)			\$ 552,040	\$ 351,288	\$ 200,752		
ENDING FUND BALANCES	\$ 11,353,822	\$ 11,493,451	\$ (139,629)			\$ 568,053	\$ 335,979	\$ 232,074		

Analysis of Unrestricted Reserve Balance as of January 31, 2021 and 2020

% of Unrestricted/Unassigned Fund Bal to Total Revenue	As of Jan 2021	As of Jan 2020	
Unrestricted/Unassigned Fund Balance	\$ 9,030,315	7,159,522	(see pg. 2)
Annualized Total Unrestricted/Unassigned Revenue	16,406,234	15,473,337	
Unrestricted/Unassigned Fund Balance as % of Total Revenue	55%	46%	

Statement of Restricted and Assigned Fund Balances as of January 31, 2021

Restricted	
Shop with A Cop	-
Jail Fees	-
PD-NWAREDD-GIF Grant	-
Crimes Against Chldrn AR Grnt	-
Total Restricted - Law Enforcement	\$ -
Act 833 Grant (State)	-
Hazmat Grant-Benton County	4,963
Ambulance AAA Grant	2,500
Total Restricted - Public Safety	7,463
Library - Teen/Young Adult	5,501
Library Donations - General	11,092
Library-Electronic Media	1,291
WFF Mercy Bridge & Blowing Springs Grant	2,052,711
WFF Central Trails Grant	148,949
Total Restricted - Recreation and Culture	2,219,544
Property Nuisance & Abatement Reserve Fund	2,290
Legacy Racing - Trails Maintenance and Improvement	18,272
STP/NWARRPC/Mercy Way Design	-
AR DOT Dartmoor HAWK Project	-
FEMA AFG Covid Grant	-
FEMA Covid 75/25	-
BV Foundation - Trails Improvements	1,237
WFF Sugar Creek Brdg Rstrcted	31,401
Total Restricted - General Government	53,200
Total Restricted - Streets and Payroll Funds	-
Total Restricted	\$ 2,280,207
Assigned	
PD - Car Seats Donations	89
PD - General Donations	12,260
Total Assigned - Law Enforcement	\$ 12,349
FD - General Donations	30,951
Total Assigned - Public Safety	30,951
Total Assigned	\$ 43,300